

# Independent Auditors Report on Client Attendance Days and Fees

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To the Board of Directors and Officers  
Provider Name

We have examined the Statement of Client Attendance Days and Client Fees of Provider Name for the year ending June 30, Year. These statements are the responsibility of the organization's management. Our responsibility is to express an opinion on these amounts based on our examination.

Our examination was conducted in accordance with attestation standards by the American Institute of Certified Public Accountants and the regulations of the State of Maryland Department of Health and Mental Hygiene and, accordingly, included **examining, on a test basis, evidence** supporting the Client Attendance Days and Client Fees, and performing such other procedures as we considered necessary in the circumstances. We believe our examination provides a reasonable basis for our opinion.

In our opinion, the Statement of Client attendance days and Client Fees in all material respects, the client attendance days and client fees of Provider Name for the year ended June 30, Year in conformity with the regulations of the State of Maryland Department of Health and Mental Hygiene.

Based on our examination, Provider Name provided the following attendance days for Residential, Day, CLS, Supported Employment, EDC, and CLS; and the following attendance hours for PS.

Provider Payable Days	1st Q	2nd Q	3rd Q	4th Q	Total
Residential					
Day					
CLS					
Supported Employment					
EDC					
CSLA					
PS (Hours)					

Based on our examination, Provider Name collected \$\_\_\_\_\_ in client fees for cost of care, and \$\_\_\_\_\_ in client fees for room and board costs from residential participants.

This report is intended solely for the information and use of the State of Maryland Department of Health and Mental Hygiene, which specified the criteria. It should not be used by other persons or for any other purpose.

Signature of CPAs

MM/DD/YYYY

